

## Message Text

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PAGE 01 STATE 195061  
ORIGIN L-03

INFO OCT-01 EUR-12 ISO-00 CA-01 JUSE-00 TRSE-00  
CIAE-00 INR-10 NSAE-00 /027 R

DRAFTED BY L/M:HLHUMMER:JBM  
APPROVED BY L/M:KEMALMBORG  
-----062398 022246Z /61  
P 022127Z AUG 78  
FM SECSTATE WASHDC  
TO AMEMBASSY PARIS PRIORITY

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E.O. 11652: N/A

TAGS: PDIP

SUBJECT: EXTRADITION

1. IRS HAS APPROACHED DEPARTMENT TO INQUIRE ABOUT POSSIBILITY OF PROVISIONAL ARREST OF A GERMAN NATIONAL AND HIS SWISS WIFE WHO RESIDE IN SWITZERLAND AND MAY VISIT PARIS NEAR END OF NEXT WEEK.
2. DEPARTMENT HAS OUTSTANDING REQUEST FOR THEIR PROVISIONAL ARREST WITH THE SWISS, WHO HAVE NOT DECIDED WHETHER OFFENSE IS EXTRADITABLE, AS THEY MAY CONSIDER IT A FISCAL OFFENSE RATHER THAN FRAUD AND THUS NOT EXTRADITABLE. IN ANY EVENT, THE WIFE CANNOT BE EXTRADITED FROM SWITZERLAND BECAUSE OF NATIONALITY.
3. SUBJECT AND HIS WIFE ARE CHARGED IN A SEALED INDICTMENT - I.E., THEY HAVE NO RPT NO KNOWLEDGE OF THE INDICTMENT - WITH MULTIPLE COUNTS OF WIRE FRAUD. WHAT THEY HAVE DONE IS FILE FEDERAL INCOME TAX RETURNS IN NAMES OF FICTITIOUS

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PAGE 02 STATE 195061

PEOPLE AND THEN COLLECT THE REFUNDS. THE RETURNS, OF COURSE, ALWAYS RESULT IN REFUNDS TO THE FICTITIOUS FILERS, AND IT IS ESTIMATED THAT THROUGH THIS SCHEME THE SUBJECT AND HIS WIFE HAVE COLLECTED AT LEAST \$444,000.

4. THE SUBJECT, USING VARIOUS ALIASES, HAS CALLED IRS IN WASHINGTON FROM VARIOUS LOCATIONS IN EUROPE, INQUIRING AS

TO WHEN HE MAY EXPECT CERTAIN OF HIS "REFUNDS" WHICH IRS HAS NOT YET MAILED OUT. THE PHONE CONVERSATIONS HAVE BEEN TAPE RECORDED, AND IRS IS FAIRLY CONFIDENT THE SUBJECT DOES NOT REALIZE IRS IS ON TO HIS SCHEME. DURING THE CONVERSATIONS THERE HAVE BEEN DISCUSSIONS ABOUT SUBJECT'S MEETING VARIOUS IRS REPRESENTATIVES IN EUROPE TO PERSONALLY COLLECT REFUND CHECKS.

5. TWO IRS INSPECTORS WILL BE IN GERMANY AND FRANCE ALL NEXT WEEK IN CONNECTION WITH OTHER MATTERS, AND IRS HAS PROPOSED TO DEPARTMENT THAT IRS USE THEIR PRESENCE TO PROPOSE A MEETING IN PARIS WITH SUBJECT, THE REAL INTENT BEING TO HAVE THE FRENCH PROVISIONALLY ARREST HIM, AND HIS WIFE, IF SHE ACCOMPANIES HIM. A MEETING IN GERMANY WOULD BE UNPRODUCTIVE BECAUSE, AS A GERMAN NATIONAL, SUBJECT CAN NOT BE EXTRADITED FROM GERMANY.

6. U.S. ATTORNEY AND JUSTICE DEPARTMENT EXTRADITION EXPERT SEE NO ENTRAPMENT PROBLEM WITH THIS SINCE SUBJECT HAS INITIATED CALLS TO IRS ABOUT HIS VARIOUS "REFUNDS" AND HAS INDICATED A WILLINGNESS TO TRAVEL TO MEET IRS REPRESENTATIVES.

7. EMBASSY IS REQUESTED TO DETERMINE WHETHER FRENCH CONSIDER OFFENSE AS DESCRIBED ABOVE AS EXTRADITABLE AS FALLING WITHIN OFFENSES 7,8,15 OR 18 OF ARTICLE II OF LIMITED OFFICIAL USE

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PAGE 03 STATE 195061

EXTRADITION TREATY OR WHETHER THEY CONSIDER IT A FISCAL OFFENSE NOT FALLING WITHIN SCOPE OF TREATY, AND WHETHER THE METHOD OF GETTING THE SUBJECT TO FRANCE RAISES ANY PROBLEMS.

8. IF FRENCH CONCUR IN PROPOSED IRS ACTION, DEPARTMENT WILL CABLE NAME OF SUBJECT AND WIFE AS WELL AS IDENTIFYING DATA AND MORE DETAILED DESCRIPTION OF CHARGES. VANCE

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## Message Attributes

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**Concepts:** EXTRADITION  
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**Decaption Date:** 01 jan 1960  
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**Disposition Approved on Date:**  
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**Disposition Date:** 20 Mar 2014  
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Sheryl P. Walter  
Declassified/Released  
US Department of State  
EO Systematic Review  
20 Mar 2014  
**Markings:** Sheryl P. Walter Declassified/Released US Department of State EO Systematic Review 20 Mar 2014